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PART IV-B

**Rules and Orders (Other than those published in Parts I, I-A, and I-L) made
by the Government of Gujarat under the Gujarat Acts**

ENERGY AND PETROCHEMICALS DEPARTMENT

NOTIFICATION

Sachivalaya, Gandhinagar, 5th May, 2021

GUJARAT ELECTRICITY DUTY ACT, 1958.

No. GHU/2021/27/ELD/12/2018/1553/E:— WHEREAS, certain draft rules further to amend the Bombay Electricity Duty (Gujarat) Rules, 1986 were published as required by sub-section (3) of section 12 of the Gujarat Electricity Duty Act, 1958 (Bom. XL of 1958), at pages 52-1 to 52-2 in the Gujarat Government Gazette, Extraordinary, Part IV-B, Dated the 08th February, 2021 under the Government Notification, Energy and Petrochemicals Department. No.GHU / 2021/16/ELD/12/2018/1553/E, dated the 05th February, 2021 inviting objection or suggestion from all persons likely to be affected thereby within a period of thirty days from the date of publication of the said notification in the *Official Gazette*;

AND WHEREAS, no objection or suggestion have been received by the Government with respect to the said notification;

NOW THEREFORE, in exercise of the powers conferred by sub-section (1) of section 12 of the Gujarat Electricity Duty Act, 1958 (Bom. XL of 1958), the Government of Gujarat hereby makes the following rules further to amend the Bombay Electricity Duty (Gujarat) rules, 1986, namely:-

1. (1) These rules may be called the Bombay Electricity Duty (Gujarat) (Amendment) Rules, 2021.
(2) They shall come into force on the date of their final publication in the *Official Gazette*.
2. In the Bombay Electricity Duty (Gujarat) Rules, 1986 (hereinafter referred to as "the said rules"), in rule 11 A, in sub-rule (2), in condition no.2, for the words "building, plant and machinery", the words "machinery and plant" shall be substituted.
3. In the said rules, in FORM E,-
 - (1) in Part I, in sr. no. 8, after the words and figures "Central Sales Tax Act, 1956", the words and figures "or registration number and date under the Goods and Service Tax Act, 2016, as may be applicable" shall be inserted.
 - (2) in Part IA, in Sr. no. 3, for the words "building, plant and machinery", the words "machinery and plant" shall be substituted.

- (3) in Declaration (for new industrial undertaking), in sr. no. 4,-
- (i) for the words "building, plant and machinery", the words "machinery and plant" shall be substituted.
 - (ii) for the words and figures, "in the Official Gazette No. GHU-2005-98/ELD/11-2005/873/K, dated 01.10.2005", the words and figures "in the *Official Gazette* No. GHU-11-2021-ELD/12-2018/1553/E, dated 16.01.2021" shall be substituted.
- (4) in Declaration (for an additional unit of an industrial undertaking),-
- (i) in Sr. no.5, for the words "building, plant and machinery", the words "machinery and plant" shall be substituted.
 - (ii) in Sr. no 6,-
 - (a) for the words "building, plant and machinery", the words "machinery and plant" shall be substituted.
 - (b) for the words and figures "in the Official Gazette No. GHU-2005-98/ELD/11-2005/873/K, dated 01.10.2005", the words and figures "in the Official Gazette No. GHU-11-2021-ELD/12-2018/1553/E, dated 16.01.2021" shall be substituted.

By order and in the name of the Governor of Gujarat,

J. M. MISAN,
Deputy Secretary to Government.

